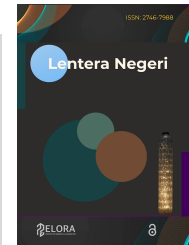




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The effect of audit systems and internal control on auditor non compliance: the mediating role of audit detection errors

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ABSTRACT

This study examines the persistent issue of auditor non-compliance in local government institutions despite the formal implementation of audit systems and internal control mechanisms. Although regulatory frameworks and supervisory structures have been established, practical weaknesses remain evident, particularly in audit detection errors. The purpose of this research is to analyze the effects of system audits and internal control on auditor non-compliance, and to investigate the mediating role of audit detection errors in regional government agencies of Pandeglang Regency. A quantitative explanatory approach was employed using data collected from 96 respondents through structured questionnaires. The data were analyzed using Partial Least Squares Structural Equation Modeling (SEM-PLS). The results indicate that system audits and internal control significantly reduce audit detection errors and auditor non-compliance. Detection errors have a positive and significant effect on auditor non-compliance and partially mediate the relationships between governance mechanisms and compliance behavior. These findings highlight that improving detection capability is crucial for strengthening audit quality and public sector accountability.



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Introduction

Accountability and compliance in local government financial management have become global issues that continue to receive intensive attention in line with increasing public demands for transparency and integrity in public governance. Internal control and auditing in the public sector are generally designed to minimize opportunities for financial misconduct and to ensure compliance with applicable laws and policies in managing state budgets. Studies indicate that strong internal control and audit systems are essential in reducing the risks of fraud, corruption, and misuse of public resources (Organization for Economic Cooperation and Development, 2015). In the context of Indonesian local governments, the implementation of the Government Internal Control System (Sistem Pengendalian Intern Pemerintah/SPIP) requires regional governments, including Pandeglang Regency, to proactively identify risks and ensure that decision-making and budget implementation processes comply with regulations. Although formal aspects have been regulated through government regulations, their implementation is often suboptimal due to various technical and institutional constraints (Pratama & Purwanti, 2025).

System audits constitute an integral part of SPIP implementation in evaluating the effectiveness and efficiency of internal control mechanisms. Effective system audits can reveal hidden risks and identify audit non-compliance with operational and administrative regulations. However, empirical evidence suggests that

system audits are frequently conducted in a procedural manner without adequately exploring the root causes of internal control ineffectiveness (Muazah et al., 2024). Inadequate internal control can create significant opportunities for irregularities, including non-compliance with legal provisions and misuse of public funds. Research shows that weak internal control systems are closely associated with high levels of corruption and administrative irregularities in various Indonesian local governments (NurFaidah & Novita, 2022).

Audit non-compliance reflects the failure of audited entities to comply with applicable regulations, procedures, and standards. Such non-compliance negatively affects the quality of public services, reduces public trust, and increases the risk of misappropriation of government funds. It is often a major focus of internal and external audit findings because of its implications for audit opinions and corrective recommendations. Although audit systems and internal controls are designed to minimize irregularities, their effectiveness is influenced by auditors' competencies, audit tools, and organizational culture. Consequently, even when formal procedures are implemented, inadequate risk management may still result in audit non-compliance (Efunniyi et al., 2024).

In public sector auditing practice, auditor detection errors represent a significant challenge, as auditors may fail to identify or report irregularities despite performing audit procedures in accordance with professional standards. Such detection errors form part of audit risk and may arise from inadequate audit techniques or insufficient auditor competence (Pratama & Purwanti, 2025). Audit detection risk refers to the probability that auditors fail to detect material misstatements caused by errors, fraud, or non-compliance, which directly affects audit quality. In government settings, this may lead to relevant audit findings remaining unidentified and necessary corrective actions not being recommended (Arigawati, 2025).

Auditor detection errors are therefore crucial in public governance research, as they may influence the relationship between system audits, internal control, and audit non-compliance. However, studies that employ detection errors as an intervening variable remain limited, particularly in explaining the mechanisms underlying these relationships (Nasution et al., 2025).

Limitations in audit detection are closely related to auditors' professional capacity to apply risk-based audit techniques, which are more effective in identifying irregularities, especially in complex and dynamic government financial systems. Previous studies highlight that risk-based auditing can improve audit quality and mitigate the risk of undetected material irregularities (Sofa et al., 2025). The persistently high level of audit non-compliance in many local governments indicates that system audits and internal controls have not yet been optimally implemented. Research in provincial government contexts shows that weaknesses in internal control systems and non-compliance findings are associated with higher levels of corruption, demonstrating the link between internal control, auditing, and irregularity risks (NurFaidah & Novita, 2022). Other studies suggest that internal control findings not only affect audit opinions but also reflect systemic weaknesses that contribute to audit non-compliance, thereby requiring a deeper understanding of the mechanisms linking these variables (Alendra, 2025).

The awareness and competence of internal auditors in the public sector are also critical factors, as the effectiveness of internal auditing in fraud mitigation depends on auditors' understanding of risks, internal controls, and audit techniques. Competent internal auditors are more capable of assessing the effectiveness of internal controls and identifying risks of audit non-compliance (Yanie Sugianto & Asep Shofyan Permana, 2024). In Indonesia's governmental environment, challenges also include limited resources, resistance to digital audit technologies such as e-audit and data analytics, and the incomplete adoption of risk-based audit approaches. These conditions may undermine the effectiveness of system audits in detecting irregularities (Sri & Arsyadona, 2024).

The phenomenon of audit non-compliance becomes more complex when audited entities face not only technical standards but also administrative and structural challenges that affect procedural compliance. This situation creates opportunities for more in-depth research to examine the interrelationships among system audits, internal control, and auditor detection errors in local government contexts (Jahja et al., 2024). Although Government Internal Auditors (Aparat Pengawasan Intern Pemerintah/APIP) operate under national internal auditing standards, public sector internal audit outcomes have not yet significantly reduced audit non-compliance or consistently generated actionable recommendations. This indicates a gap between internal control theory and internal audit practice (Pratama & Purwanti, 2025).

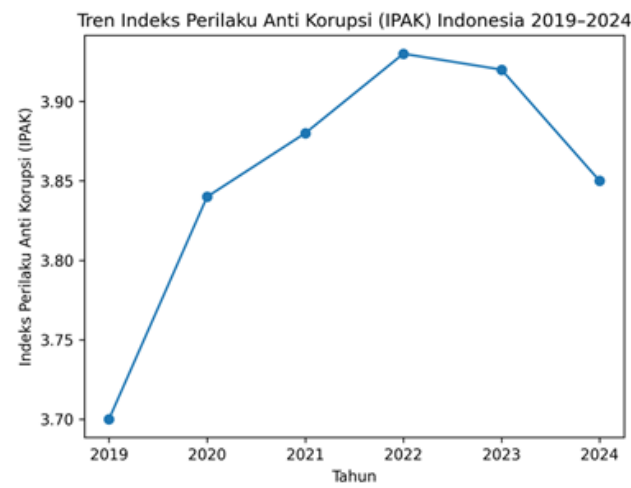


Figure 1. Indonesia's Anti-Corruption Behavior Index (IPAK), 2019–2024 (Statistics Indonesia/BPS)

The trend of Indonesia's Anti-Corruption Behavior Index (IPAK) from 2019 to 2024 illustrates notable dynamics in public attitudes toward corruption. In 2019, the IPAK score was approximately 3.70, indicating a relatively low baseline of anti-corruption awareness and behavior. The index gradually increased and reached its peak in 2022 at around 3.92, reflecting the impact of government and civil society efforts to promote public education, strengthen law enforcement, and enhance transparency and accountability.

However, this positive trend did not continue consistently. In 2023, the index slightly declined to about 3.89 and further decreased to approximately 3.85 in 2024. This downward trend suggests emerging challenges in sustaining anti-corruption momentum, such as public fatigue, high-profile corruption cases that undermine public trust, and insufficient innovation in anti-corruption strategies. Although the 2024 IPAK score remains higher than in earlier years, the decline warrants serious attention from policymakers.

Quantitative research in this context is essential because it enables empirical testing of relationships among variables and their mechanisms using measurable data. By positioning auditor detection errors as an intervening variable, this study provides a more comprehensive explanation of the dynamics between system audits, internal control, and audit non-compliance in local governments (Nasution et al., 2025). Previous studies have generally focused on isolated independent variables or direct relationships with outcomes such as audit opinions or fraud, without considering the mediating role of detection errors. This gap highlights the need for more comprehensive research in the complex context of regional financial management.

By quantitatively examining these mechanisms, this study is expected to contribute to the literature on public sector auditing, particularly in the context of Indonesian local governments, and to empirically explain how system audits and internal control influence audit non-compliance through auditor detection errors (Nasution et al., 2025). Practically, the findings are expected to assist policymakers, internal auditors, and other stakeholders in improving audit design, strengthening internal controls, and developing more effective audit strategies to reduce audit non-compliance in local governments.

This study aims to examine the effects of system audits and internal control on auditor non-compliance and audit detection errors, as well as the mediating role of detection errors in regional government agencies of Pandeglang Regency. Theoretically, this research contributes to public sector auditing and accountability literature by clarifying the causal mechanisms between audit systems, internal control, and auditee compliance through auditor detection capability. Practically, the findings are expected to support local governments, auditors, and supervisory institutions in strengthening audit practices, enhancing internal control, and improving auditor competence to promote transparency, accountability, and effective public financial management.

Method

This study was conducted in regional government agencies of Pandeglang Regency, which have structured internal and external supervision systems involving agency leaders, the Government Internal Supervisory Apparatus (APIP), and external auditors. This institutional environment provides a relevant context for examining system audits, internal control, audit detection errors, and auditor non-compliance in public financial management.

Research Design and Period

This study employed a quantitative explanatory approach to examine causal relationships among system audits (X_1), internal control (X_2), audit detection errors (Y), and auditor non-compliance (Z). The research was conducted over a seven-month period, from January to July, covering data collection, processing, and analysis stages.

Research Setting and Sampling Procedure

The study was conducted in regional government agencies (Organisasi Perangkat Daerah/OPD) of Pandeglang Regency, including agencies directly involved in financial management and internal supervision functions. These include, among others, the Regional Financial and Asset Management Agency (BPKAD), Inspectorate Office (Inspektorat Daerah), Regional Planning Agency (Bappeda), and several technical service agencies (dinas).

The target population consisted of civil servants and non-civil servants who are directly involved in financial administration, internal control implementation, and audit-related activities within these agencies. A purposive sampling technique was applied with the following criteria (1) Respondents are actively involved in financial management or internal control processes; (2) Respondents have a minimum of one year of work experience; (3) Respondents have sufficient understanding of audit processes and organizational procedures. Based on these criteria, a total of 96 respondents were selected from multiple OPDs to ensure representation of organizational functions relevant to the study variables.

Sample Size Justification

The sample size of 96 respondents is considered adequate for Partial Least Squares Structural Equation Modeling (PLS-SEM) analysis. According to the “10-times rule” (Hair et al., 2017), the minimum sample size should be at least ten times the largest number of structural paths directed at a construct in the model. In this study, the maximum number of arrows pointing at a latent variable is three, thus the minimum required sample is 30.

Additionally, PLS-SEM is well suited for moderate sample sizes (30–100) and predictive models, making the sample size statistically acceptable. Therefore, the sample of 96 exceeds the minimum threshold and provides sufficient statistical power for hypothesis testing.

Data Collection Techniques

Primary data were collected through structured questionnaires distributed directly to respondents. The questionnaire used a five-point Likert scale (1 = strongly disagree to 5 = strongly agree) to measure perceptions of system audits, internal control, audit detection errors, and auditor non-compliance. Secondary data were obtained from official documents, including financial reports, audit reports, and internal control documentation within the OPDs.

Questionnaire Development and Source

The measurement instruments used in this study were adapted from prior studies and established frameworks in public sector auditing and internal control literature. (1) Internal control items were adapted from the COSO framework and SPIP components (control environment, risk assessment, control activities, information & communication, monitoring). (2) Audit system indicators were developed based on audit standards and literature on audit planning, execution, reporting, and follow-up (Agoes, 2022; Tuanakotta, 2019). (3) Audit detection errors and auditor non-compliance constructs were adapted from prior empirical studies on audit quality and compliance behavior in the public sector.

Before full deployment, the questionnaire underwent a pilot test on 20 respondents with similar characteristics to ensure clarity, reliability, and content validity. Minor revisions were made based on feedback to improve wording and comprehension.

Common Method Bias Test

Since the data were collected using self-reported questionnaires, a common method bias (CMB) test was conducted using Harman’s single-factor test. The results showed that the first factor accounted for less than 50% of the total variance, indicating that common method bias is not a significant concern in this study.

Research Variables and Measurement

System audits were measured based on audit planning, implementation, reporting, and follow-up processes. Internal control was assessed using SPIP components. Audit detection errors reflected auditors’ inability to identify material misstatements or irregularities. Auditor non-compliance referred to failure to adhere to

applicable regulations and procedures. All constructs were measured using reflective indicators and tested for validity and reliability, with Cronbach's Alpha and Composite Reliability values exceeding 0.70.

Data Analysis Method

Data were analyzed using Partial Least Squares Structural Equation Modeling (PLS-SEM) with SmartPLS software. The analysis included (1) Convergent validity (AVE and outer loadings); (2) Discriminant validity; (3) Reliability (Cronbach's Alpha and Composite Reliability); (4) Structural model evaluation (R^2 and Q^2); (5) Hypothesis testing using bootstrapping.

Ethical Considerations

This study adhered to ethical research standards. Respondents were informed about the purpose of the study prior to participation, and informed consent was obtained. Participation was voluntary, and respondents were assured of anonymity and confidentiality. No personal identifying information was collected, and data were used solely for academic purposes.

Hypothesis Testing

Seven hypotheses were tested to examine the direct effects of system audits and internal control on auditor non-compliance and audit detection errors, the effect of detection errors on non-compliance, and the mediating role of detection errors. Hypothesis testing was based on t-values (>1.96) and p-values (<0.05), with mediation effects evaluated using bootstrapping procedures.

Results and Discussions

This study involved 96 respondents, consisting of internal auditors and financial management officials at the Pandeglang Regency Government Office. The majority of respondents had more than five years of service (68%), with bachelor's (72%) and master's (21%) degrees, thus they were considered to have an adequate understanding of audit and internal control systems.

Descriptive Statistics of Research Variables

The descriptive analysis indicates that both the audit system and internal control are perceived to be implemented at a relatively good level within the Regional Government Organizations of Pandeglang Regency. The mean values above 3.80 reflect that respondents generally agree that audit planning, execution, reporting, and monitoring processes are functioning adequately.

Table 1. Descriptive Statistics of Research Variables

Variable	Mean	Standard Deviation	Category
Audit System (X_1)	3.87	0.54	Good
Internal Control (X_2)	3.91	0.49	Good
Audit Detection Error (Y)	2.64	0.58	Low-Moderate
Auditor Non-Compliance (Z)	2.71	0.61	Moderate

However, the presence of audit detection errors (mean = 2.64) and auditor non-compliance (mean = 2.71) at moderate levels suggests that, despite structurally sound systems, practical weaknesses still occur in audit implementation. This indicates that formal structures alone do not fully eliminate professional errors or procedural deviations.

Measurement Model Evaluation (Outer Model)

Convergent Validity

All constructs demonstrate Average Variance Extracted (AVE) values above the threshold of 0.50, indicating that more than 50% of the variance in indicators is explained by their respective constructs. Outer loadings range from 0.71 to 0.90, exceeding the recommended threshold of 0.70. Therefore, convergent validity is confirmed.

Table 2. Convergent Validity Results

Variable	AVE	Minimum Loading	Maximum Loading
Audit System	0.62	0.71	0.88
Internal Control	0.65	0.74	0.89
Audit Detection Error	0.60	0.72	0.87
Auditor Non-Compliance	0.63	0.73	0.90

Reliability Test

All reliability coefficients exceed 0.70, confirming strong internal consistency. This indicates that the measurement instruments are statistically reliable and suitable for structural analysis.

Table 3. Reliability Test Results

Variable	Cronbach's Alpha	Composite Reliability
Audit System	0.88	0.91
Internal Control	0.90	0.93
Audit Detection Error	0.86	0.89
Auditor Non-Compliance	0.87	0.90

Discriminant Validity (Fornell-Larcker and HTMT)

The square root of AVE (diagonal values) exceeds inter-construct correlations, satisfying the Fornell-Larcker criterion. HTMT values are all below 0.90, indicating that discriminant validity is established. Therefore, each construct represents a distinct concept.

Table 4. Fornell-Larcker Criterion

Variable	AS	IC	ADE	ANC
Audit System (AS)	0.79			
Internal Control (IC)	0.62	0.81		
Audit Detection Error (ADE)	-0.65	-0.60	0.77	
Auditor Non-Compliance (ANC)	-0.58	-0.63	0.71	0.79

Structural Model Evaluation (Inner Model)

Coefficient of Determination (R^2)

The R^2 value of 0.54 indicates that 54% of the variance in audit detection error is explained by the audit system and internal control. Meanwhile, 63% of auditor non-compliance is explained by audit system, internal control, and detection error collectively. These values indicate a strong explanatory capacity of the model.

Table 5. Coefficient of Determination (R^2)

Endogenous Variable	R^2	Interpretation
Audit Detection Error	0.54	Moderate
Auditor Non-Compliance	0.63	Substantial

Predictive Relevance (Q^2)

Since all Q^2 values are greater than zero, the model demonstrates good predictive relevance, especially for auditor non-compliance.

Table 6. Predictive Relevance (Q^2)

Variable	Q^2
Audit Detection Error	0.32
Auditor Non-Compliance	0.41

Effect Size (f^2)

These results confirm that audit detection error has the strongest effect in the model.

Table 7. Effect Size (f^2)

Relationship	f^2	Interpretation
Audit System → Detection Error	0.28	Medium
Internal Control → Detection Error	0.19	Small–Medium
Detection Error → Non-Compliance	0.35	Large
Audit System → Non-Compliance	0.12	Small
Internal Control → Non-Compliance	0.18	Medium

Hypothesis Testing

Direct Effects

The strongest relationship in the model is between detection error and auditor non-compliance ($\beta = 0.46$), indicating that detection failure substantially increases the likelihood of non-compliance behavior.

Table 8. Direct Effect Testing Results

Relationship	Path Coefficient (β)	t-value	p-value	Result
Audit System → Auditor Non-Compliance	-0.28	2.91	0.004	Supported
Internal Control → Auditor Non-Compliance	-0.35	3.44	0.001	Supported
Audit System → Detection Error	-0.41	4.12	0.000	Supported
Internal Control → Detection Error	-0.33	3.21	0.002	Supported
Detection Error → Auditor Non-Compliance	0.46	5.02	0.000	Supported

Indirect Effects (Mediation Analysis)

The results confirm partial mediation, indicating that detection error serves as an explanatory mechanism linking structural governance systems to auditor behavior.

Table 9. Indirect Effect Testing Results

Indirect Relationship	Coefficient	t-value	p-value	Mediation Type
Audit System → Detection Error → Non-Compliance	-0.19	3.08	0.002	Partial Mediation
Internal Control → Detection Error → Non-Compliance	-0.15	2.87	0.004	Partial Mediation

Discussion

Detection Error as a Behavioral Trigger

The most important finding of this study is that audit detection error is the strongest determinant of auditor non-compliance ($\beta = 0.46$; $f^2 = 0.35$). This indicates that failure to detect irregularities is not merely a technical issue, but reflects underlying behavioral weaknesses in audit practice.

According to audit quality theory, audit effectiveness depends on both detection and reporting capabilities. When detection fails, auditors are more likely to engage in procedural deviations, such as reduced professional skepticism or insufficient audit evidence. Therefore, detection error functions as a critical mechanism linking governance systems to auditor behavior.

Role of Audit System and Internal Control

Both the audit system and internal control significantly reduce detection error and auditor non-compliance. However, their roles differ (1) The audit system primarily improves technical audit processes, enhancing detection capability; (2) Internal control strengthens organizational discipline and compliance culture. This suggests that audit quality depends on the integration of procedural systems and organizational governance.

Mediation Mechanism

The results confirm that audit detection error partially mediates the relationship between governance mechanisms and auditor behavior. This implies that improving audit systems and internal control is not sufficient unless they also enhance detection capability.

Comparison with Prior Studies

The findings of this study are broadly consistent with prior research in the Indonesian public sector context, particularly concerning the role of internal control systems, audit procedures, and auditor behavior.

First, the significant negative effect of internal control on auditor non-compliance supports the arguments presented by (Yendrawati, 2013), who found that internal control systems and organizational commitment significantly influence audit quality and procedural adherence. Similarly, (Suryanto et al., 2017) demonstrated that the effectiveness of internal control systems in public institutions improves internal audit quality, thereby reducing irregularities and compliance failures. These findings align with the present study, which confirms that internal control operates not only as a monitoring mechanism but also as a behavioral governance framework.

Second, the strong relationship between audit system structure and detection accuracy is consistent with theoretical explanations provided by (Agoes, 2022; Tuanakotta, 2019), who emphasize that systematic audit planning, evidence sufficiency, and risk-based methodologies reduce detection risk. The present study empirically validates these conceptual arguments within a regional government setting, showing that structured audit procedures significantly reduce detection error.

Third, the relationship between internal control effectiveness and financial reporting reliability has been empirically supported by (Rahmawati et al., 2022), who found that internal control systems significantly improve the quality of local government financial reports. Although their study focused on reporting outcomes rather than behavioral compliance, the present study extends this logic by demonstrating that internal control also reduces detection failure and auditor non-compliance.

Furthermore, research by (Widiya & Syofyan, 2020) confirms that auditor ethics and independence significantly affect audit quality. The current findings complement this perspective by showing that structural governance factors (audit systems and internal control) indirectly shape ethical compliance behavior through detection mechanisms.

In addition, (Setiawan & Fitriany, 2011) documented that higher audit quality reduces earnings management practices. While conducted in a corporate context, their findings support the broader proposition that audit rigor constrains opportunistic behavior. The present study extends this argument into the public sector by linking audit rigor to procedural compliance behavior.

From a public sector governance perspective, (Bastian, 2014) emphasizes that effective internal audit functions are critical for strengthening accountability and preventing administrative irregularities. The empirical evidence in this study supports this argument by demonstrating that governance structures significantly reduce detection failure and non-compliance behavior.

Lastly, (Mardiasmo, 2021) highlights that public sector accountability depends heavily on robust internal control systems and audit mechanisms. The present study operationalizes this theoretical position into a measurable empirical model, confirming that governance systems influence compliance behavior through structured procedural mechanisms.

Practical Implications

The findings provide several important implications for local government institutions. First, there is a need to strengthen risk-based auditing approaches, shifting from procedural compliance to risk-oriented audit strategies. Second, improving auditor detection capability is critical. This can be achieved through targeted training in forensic auditing, data analytics, and fraud detection techniques. Third, the integration of digital audit tools, such as e-audit systems and data analytics, can significantly reduce detection errors. Finally, strengthening the control environment, particularly leadership commitment to integrity and accountability, is essential to foster a strong compliance culture. Overall, improving audit quality requires a simultaneous focus on technical capability and organizational governance.

Limitations

This study has several limitations. First, it relies on self-reported data, which may introduce perception bias. Second, the study focuses on a single regional government, limiting generalizability. Third, it does not include other potential factors such as auditor independence, organizational pressure, or technological adoption.

Future Research Directions

Future studies are recommended to expand the scope to multiple regions, apply longitudinal designs, and incorporate additional variables such as professional skepticism, digital audit tools, and organizational pressure to provide a more comprehensive understanding of audit behavior.

Conclusions

This study concludes that both system audits and internal control play significant roles in reducing auditor non-compliance within regional government agencies. A structured and risk-based audit system enhances procedural discipline and minimizes detection errors, while a strong internal control environment fosters ethical behavior and compliance culture. Audit detection errors were found to be the strongest predictor of auditor non-compliance and partially mediate the relationship between governance mechanisms and compliance behavior. This indicates that detection capability is not merely a technical outcome but a central behavioral determinant of audit quality. From a practical perspective, local governments should strengthen risk-based audit methodologies, enhance auditor training in detection techniques and forensic skills, and

integrate digital audit analytics tools to improve anomaly identification. Reinforcing ethical leadership and continuous monitoring systems is also essential to cultivate a strong compliance climate. However, this study is limited by its focus on a single regional government and reliance on self-reported questionnaire data, which may introduce perception bias. The sample size, although statistically adequate, may limit broader generalization. Future research is recommended to expand the scope to multiple regional governments, incorporate longitudinal designs, and include qualitative approaches to explore organizational culture and auditor behavior more deeply. Further studies may also examine the role of technological innovation, professional skepticism, and organizational pressure as additional mediating or moderating variables.

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